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Attorneys for Plaintiff

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF ALASKA

UNITED STATES OF AMERICA,	) No.
	)
Plaintiff,	) <u>COUNTS 1 - 32 :</u>
	) AIDING AND ASSISTING IN
vs.	) PREPARATION OF FALSE
	) FEDERAL INDIVIDUAL INCOME
JOSE LUIS ARENAS,	) TAX RETURNS
	) Vio. of 26 U.S.C. § 7206(2)
Defendant.	)
	)
	)

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**INDICTMENT**

The Grand Jury charges that:

**INTRODUCTORY ALLEGATIONS**

At all times relevant to this indictment:

1. The Internal Revenue Service (“IRS”) was an agency of the United States within the Department of the Treasury of the United States and was responsible for enforcing and administering the tax laws of the United States.

2. The federal income tax system of the United States relies upon individuals—including those individuals engaged in the profession of preparing income tax returns—to truthfully, accurately, and timely report to the IRS income, expense, deduction, and credit information on individual income tax returns and accompanying schedules and forms.

3. Form 1040 was the standard federal income tax form used to report an individual's income.

4. Form 1040X was the standard federal income tax form used to amend the entries on a Form 1040.

5. Schedule A (entitled "Itemized Deductions") was a form filed with a federal individual income tax return to report certain itemized deductions. For taxpayers who itemize, medical and dental expenses and unreimbursed employee business expenses, and amounts paid for certain taxes, interest, contributions, and miscellaneous expenses may be deducted. Certain casualty and theft losses may also be deducted.

6. During the years 2013 through 2016, the defendant, JOSE LUIS ARENAS, was a resident of Anchorage, Alaska.

7. Beginning in or about 2013, the defendant, JOSE LUIS ARENAS, prepared tax returns for Alaska clients who paid him for his services.

8. For the tax years 2013 through 2016, the defendant, JOSE LUIS ARENAS, prepared false and fraudulent Forms 1040, along with accompanying forms and schedules, for other individuals, which fraudulently reduced the amount of federal income tax owed and/or fraudulently inflated the tax refunds.

COUNTS 1-32

9. The Grand Jury re-alleges and incorporates the Introductory Allegations as though fully set out herein.

10. On or about the dates below, in the District of Alaska, the defendant, JOSE LUIS ARENAS, did willfully aid and assist in, procure, counsel, and advise in, the preparation and presentation to the IRS of materially false U.S. Individual Income Tax Returns, Forms 1040 and 1040X, and their accompanying schedules and forms, knowing that the items reported on the Forms 1040 and 1040X, and their accompanying schedules and forms were false in that they reported deductions and expenses that were greater than the taxpayer was allowed to claim under the law, as specified in the chart below:

Count	Tax Year	Date of Offense	Name on Tax Return	False Items on Tax Return Form 1040, or Other Specified Form or Schedule
1	2016	2/25/2017	IANNA L MONTES	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$28,151
2	2015	4/2/2016	EDIS E PENA	2015 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$52,894
3	2016	2/6/2017	EDIS E PENA	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$59,962
4	2016	3/2/2017	YULI ANDUJAR-PENA	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$52,010
5	2016	2/19/2017	JOSHUA K ALVEY	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$46,077
6	2015	2/3/2016	ROBERTO C CERRATO	2015 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$23,309
7	2016	2/2/2017	ROBERTO C CERRATO	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$39,993
8	2015	5/18/2016	ANGEL F MEDRANO	2015 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$37,422
9	2016	1/27/2017	ANGEL F MEDRANO	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$28,000
10	2016	2/12/2017	NERIDO PAREDES-HENRIQUEZ	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$30,305

<b>Count</b>	<b>Tax Year</b>	<b>Date of Offense</b>	<b>Name on Tax Return</b>	<b>False Items on Tax Return Form 1040, or Other Specified Form or Schedule</b>
11	2016	2/26/2017	JOEL PAREDES HENRIQUEZ	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$41,566
12	2015	4/20/2016	LORENZO MORADO	2015 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$39,742
13	2016	3/16/2017	RAMON RODRIGUEZ AQUINO	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$42,215
14	2015	6/7/2016	IRMA E MARTINEZ	2015 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$37,809
15	2014	3/16/2015	JOSE D SORIANO-GONZALEZ	2014 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$18,246
16	2015	2/11/2016	JOSE D SORIANO GONZALEZ	2015 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$23,142
17	2016	3/10/2017	JOSE D SORIANO GONZALEZ	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$27,998
18	2014	3/20/2015	A SANCHEZ-ESPINOZA	2014 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$23,742
19	2015	2/26/2016	A SANCHEZ ESPINOZA	2015 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$30,303
20	2016	2/14/2017	A SANCHEZ ESPINOZA	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$32,947
21	2015	2/16/2016	CAROLINA PEREZ ROA	2015 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$29,299
22	2013	3/5/2014	JOSE A VICTORIANO	2013 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$18,673
23	2014	3/31/2015	JOSE A VICTORIANO	2014 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$44,448
24	2014	1/31/2015	ALBERTO T HERCULES	2014 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$14,693
25	2015	5/20/2016	ALBERTO T HERCULES	2015 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$40,386
27	2015	2/26/2016	SANDRA J SOMOZA DE DE LEO	2015 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$19,552
28	2016	3/13/2017	SANDRA J SOMOZA DE DE LEON	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$32,196
29	2014	2/23/2015	RAMON A MERCADO ESCOTO	2014 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$13,773

Count	Tax Year	Date of Offense	Name on Tax Return	False Items on Tax Return Form 1040, or Other Specified Form or Schedule
30	2015	3/2/2016	ROSELIN DIAZ MERCADO	2015 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$20,778
31	2016	2/22/2017	RAMON A MERCADO	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$20,548
32	2016	2/23/2017	HECTOR GOMEZ SANTIAGO	2016 Form 1040 Schedule A, Line 1 – Medical and Dental expenses: \$55,664

All of which is in violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL.

s/ Grand Jury Foreperson  
GRAND JURY FOREPERSON

s/ Kimberly Sayers-Fay  
KIMBERLY SAYERS-FAY  
United States of America  
Assistant U.S. Attorney

s/ Bryan Schroder  
BRYAN SCHRODER  
United States of America  
United States Attorney

DATE: 4-25-19